

SAM – SERVICES TO EMPLOYEES

CHAPTER 11000 INDEX

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SERVICES FURNISHED TO EMPLOYEES

11000

(Revised 12/2012)

State departments may furnish services to employees such as meals, laundry, dry cleaning, and rental of living quarters as indicated in the California Code of Regulations sections (CCR), Title 2 Administration, Division 1 Administrative Personnel, Chapter 3 Department of Personnel Administration, Subchapter 1 General Civil Service Rules, Article 3, Valuation of Employee Housing and Services, sections [599.640 through 599.652](#) and in accordance with Government Code sections [19815.4 \(d\)](#) and [19822](#).

The services, rates, safeguards, reporting and tax withholding requirements, and rates are governed by the Department of Human Resources ([CalHR](#)) and must comply with the CCR sections listed below at:

[https://govt.westlaw.com/calregs/Index?transitionType=Default&contextData=\(sc.Default\)](https://govt.westlaw.com/calregs/Index?transitionType=Default&contextData=(sc.Default)).

CCR, Title 2, Division 1, Chapter 3, Subchapter 1, Article 3. Valuation of Employee Housing and Services

<u>Section</u>	<u>Topic</u>
599.640	Scope
599.641	Definitions
599.642	Monthly Rates
599.643	Dormitory Accommodations
599.644	Monthly Rental and Utility Rates – Nonrepresented Employees
599.645	Trailer and Mobile Home Charges
599.647	Responsibility of the Department of Personnel Administration
599.648	State Policy on Possessory Interest Taxes
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599.650	Laundry Services
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STATE-OWNED HOUSING – REPORTING AND WITHHOLDING REQUIREMENTS

11010

(New 06/2010)

State-owned housing shall be administered and rent rates determined in accordance with SAM section 11000 – Services Furnished to Employees and CCR sections [599.642 through 599.649](#). Information regarding the reporting and tax withholding requirements associated with employer-provided housing/lodging is available on the CalHR website at <http://www.calhr.ca.gov/Pages/home.aspx>.

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PAYMENTS BY EMPLOYEES

11020

(New 06/2010)

Payment shall be made or payroll deduction shall be arranged when the service is received. Payments will be remitted to the State Treasury for credit to the support appropriation current at the time the employee received the service, unless otherwise specified by law. Use other receipt code 580800 – Employee Payment for Use of State Resources. Any amounts outstanding shall be collected from separating employees.

Payroll deductions must be uniform in nature and are established by agreement with the State Controller's Office ([SCO](#)) in accordance with Section H650 of the Controller's Payroll Procedure Manual using [STD. Form 650](#) – Miscellaneous Deduction Change Report. The STD. 650 is used in the case where a credit is owed to an employee and requires approval from the approved designated employee or manager. Refer to the SCO Payroll Manual for additional information located on the SCO website at http://www.sco.ca.gov/ppsd_ppm.html.

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MEALS AND MEAL TICKET BOOKS

11030

(New 06/2010)

Meals may be provided at state departments, such as correctional facilities, to individuals other than inmates, patients, or wards, as specified in CCR Section [599.652](#) – Meals at State Agencies. Meals will be paid for at established rates and remitted as indicated in SAM Section 11020. Agencies will collect sales tax on meals and food products sold unless exempt according to Revenue and Taxation Code Section [6363](#).

All meal tickets will be accounted for and treated as if cash. Internal control principles for cash shall be followed, including reporting on STD. 520 – Meal Ticket Sales Report accounting for all sales, refunds, cancellations and used to support journal entries.

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RECORDS AND RECORD RETENTION

11040

(New 06/2010)

Departments shall ensure adequate records for services furnished to employees and retained in accordance with the department's records retention schedule.